



State Board of Equalization

News Release

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Chair

4th District – Los Angeles

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Judy Chu Announces Emergency Relief Available to Los Angeles County Taxpayers Affected by Wildfires

Judy Chu, Ph.D., Chair of the State Board of Equalization (BOE), today announced that emergency relief is available to taxpayers affected by wildfires in Los Angeles County. In addition, the Governor has declared, due to wildfires, a state of emergency in Orange and Riverside Counties November 15 and in Santa Barbara County November 14, also making taxpayers in these areas eligible for emergency relief.

Emergency relief may include extensions for filing returns or payments, relief of interest and penalties, and copies of BOE tax records.

Extension for Filing Returns or Payments

Special relief in the form of a **one-month extension of time to file or pay taxes or fees** is available for:

Sales and use taxes	Fuel taxes (gasoline, diesel, jet fuel, alternative fuels)
Alcoholic beverage taxes	Cigarette and tobacco products taxes
Timber yield tax	Interstate user tax
Energy resources surcharge	Natural gas surcharge
Emergency telephone user surcharge	Covered electronic waste recycling fee
Integrated waste management fee	Water rights fee
Tire recycling fee	Hazardous waste fees
Underground storage tank maintenance fee	Oil spill prevention and response fees
Childhood lead and occupational poisoning prevention fees	Ballast water management fee

This relief is available to any taxpayer or fee payer who, as a result of the recent wildfires, cannot meet tax filing and payment deadlines. The BOE may also extend the deadline for filings that were delayed by disruption of the normal activities of the United States Postal Service or private mail and freight companies.

Relief of Interest and Penalties

Relief from interest and penalties may be provided for those persons who are unable to file their returns or pay taxes and fees due in a timely manner. This relief may be provided in the following programs:

Sales and use taxes, alcoholic beverage taxes, cigarette and tobacco products taxes, timber yield tax, energy resources and emergency telephone users surcharges, hazardous waste fees, the integrated waste management fee, occupational lead poisoning and underground storage tank maintenance fees, fuel taxes (gasoline, diesel, jet fuel, alternative fuels), interstate user tax, childhood lead poisoning prevention fee, insurance tax, natural gas surcharge, ballast water

management fee, California tire recycling fee, water rights fee, covered electronic waste recycling fee, and oil spill prevention and response fees.

If requesting an **Extension for Filing Returns** or **Relief of Interest and Penalties**, taxpayers and fee payers must include with their returns, a statement signed under penalty of perjury, stating the cause for the late filing. The BOE has several forms that may be of assistance. BOE 468, *Request for Extension*, and BOE 27, *Penalty and Interest Relief for Disaster Victims*, are both on the BOE website at www.boe.ca.gov or can be requested by phone toll-free at the BOE Information Center: **800-400-7115**.

Please note that the relief program for interstate user tax under International Fuel Tax Agreement (IFTA) applies to California tax only. To waive interest and penalties for another jurisdiction, the Board of Equalization must receive written approval from the other jurisdiction. For information regarding IFTA, please call the Fuel Taxes Division at **916-322-9669** or **800-400-7115** and follow the prompts to Fuel Taxes.

Copies of BOE Tax Records Available

Business owners and fee payers needing to obtain copies of BOE tax records will be able to receive replacements free of charge. To obtain copies of critically needed tax records on file with the BOE, including prior tax returns filed with the BOE, copies of audits, and permit application forms, please call the BOE Information Center toll free 800 number at 800-400-7115.

Property Tax Relief

If your taxable property in Los Angeles County is damaged or destroyed by the November 2008 wildfires, you may be eligible for property tax relief. Any claim for relief, including applications for reduced assessment are available from and must be filed with the county assessor. For more information, please contact the Los Angeles County Assessor's Office at 213-974-3211.

Chair Judy Chu represents the Fourth Board of Equalization District, which includes Los Angeles County. She won election to the BOE in November 2006 and was elected Chair of the Board of Equalization in January 2008. Chair Judy Chu is also a voting member of the Franchise Tax Board.

The five-member California State Board of Equalization is a publicly elected tax board. The BOE collects more than \$53 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes.

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